

38 Fiduciary income tax return**2004**For **2004 CALENDAR YEAR**, or other tax year beginning _____, 2004, and ending _____, 20 _____

Name of estate or trust
Name and title of fiduciary
Mailing address of fiduciary
City or town, state, and zip code

- Entity type:
- A. ☐ Decedent's estate
- B. ☐ Simple trust
- C. ☐ Complex trust
- D. ☐ Qualified disability trust
- E. ☐ ESBT (S portion only)
- F. ☐ Grantor type trust
- G. ☐ Bankruptcy estate-Ch. 7
- H. ☐ Bankruptcy estate-Ch. 11
- I. ☐ Pooled income fund
- Employer identification number*
- If a trust, enter date created
- If decedent's estate, date of death
- Check if initial or final return:
- ☐ Initial return
- ☐ Final return
- Check only if applicable:
- ☐ Amended return
- ☐ Extension attached

► Filing category: ☐ Resident ☐ Nonresident► Are there nonresident beneficiaries? ☐ Yes ☐ No► Did estate or trust file a 2003 Form 38? ☐ Yes ☐ No

Complete either Schedule 1 (on this page) or Schedule 2 (on page 2). Do not complete both. Then, complete lines 10 through 16 on this page. If there are beneficiaries, complete Schedule 3 on page 2.

Schedule 1 (Main Method)

1. **Income less income distribution deduction** from Federal Form 1041, page 1, line 9 less line 18 _____ (B) 1 _____
2. **Federal taxable income** from Federal Form 1041, page 1, line 22 _____ (C) 2 _____
3. Additions (See instructions) (Attach supporting statement) _____ (R) 3 _____
4. Add lines 2 and 3 _____ 4 _____
5. Subtractions (See instructions) (Attach supporting statement) _____ (S) 5 _____
6. North Dakota taxable income (Subtract line 5 from line 4) _____ (T) 6 _____
7. Tax on the amount on line 6 using the **Schedule 1 Tax Rate Table** at the bottom of this page _____ (U) 7 _____
- If **Resident**, enter amount from line 7 on line 9. Do not complete line 8.
- If **Nonresident**, go to line 8.
8. a. Income (loss) reportable to North Dakota (See instructions) (Attach supporting statement) _____ (V) 8a _____
- b. Divide line 8a by line 1. Round to the nearest two decimal places _____ 8b _____
9. Schedule 1 tax: If resident, enter amount from line 7. If nonresident, multiply line 7 by line 8b _____ 9 _____
10. North Dakota income tax: Enter amount from Schedule 1, line 9, or Schedule 2, line 15, whichever applies _____ (I) 10 _____
11. Credit for income tax paid to another state from page 2, Schedule 4, line 7 _____ (J) 11 _____
12. Other credits (See instructions) (Attach supporting statement) _____ (W) 12 _____
13. Net tax liability (Line 10 less lines 11 and 12. If less than zero, enter -0-) _____ (N) 13 _____
14. 2004 estimated tax paid _____ (P) 14 _____
15. **Refund** (If line 14 is greater than line 13, subtract line 13 from line 14. If less than \$5.00, enter -0-) _____ 15 _____
16. **Balance due** (If line 13 is greater than line 14, subtract line 14 from line 13. If less than \$5.00, enter -0-) _____ 16 _____
- Make check or money order payable to: **ND State Tax Commissioner**
- **Attach a complete copy of the 2004 Form 1041 (including Schedule K-1)**
- **Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599**

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. ***For Federal Privacy Act information, see bottom of page 2 of this form.**

Signature of fiduciary or authorized representative	Date	Fiduciary's daytime phone number -
Signature of paid preparer	Date	Area code ()

For Tax Department use only

2004 Schedule 1 Tax Rate Table

If amount on 6 is:		The tax is:	
Over	But not over		
\$ 0	\$ 1,950	2.10%	of North Dakota taxable income
1,950	4,600	\$ 40.95	plus 3.92% of the amount over \$ 1,950
4,600	7,000	144.83	plus 4.34% of the amount over 4,600
7,000	9,550	248.99	plus 5.04% of the amount over 7,000
9,550		377.51	plus 5.54% of the amount over 9,550



Schedule 2 (Optional Method)

1. Federal taxable income (from Federal Form 1041, page 1, line 22) ----- 1 _____
2. Additions (See instructions) (Attach supporting statement) ----- 2 _____
3. Add lines 1 and 2 ----- 3 _____
4. Subtractions (See instructions) (Attach supporting statement) ----- 4 _____
5. Nonresident estate or trust only: Non-North Dakota income (loss) (See instructions) ----- 5 _____
6. Total subtractions (Add lines 4 and 5) ----- 6 _____
7. Subtract line 6 from line 3 ----- 7 _____
8. Federal income tax: See instructions for amount to enter on this line ----- 8 _____
9. Total income from Federal Form 1041, page 1, line 9 less line 18 ----- 9 _____
10. Enter the amount from line 6; however, do not include the venture capital corporation investment deduction.
If nonresident estate or trust, see instructions ----- 10 _____
11. Subtract line 10 from line 9 ----- 11 _____
12. North Dakota income ratio (Divide line 11 by line 9. Round to the nearest two decimal places. If line 11 equals line 9, enter 1.00) ----- 12 ____ . ____
13. Federal income tax deduction (Multiply line 8 by line 12) ----- 13 _____
14. North Dakota taxable income (Subtract line 13 from line 7) ----- 14 _____
15. Schedule 2 tax: Use **2004 Schedule 2 Tax Rate Table** below to calculate tax. Enter on page 1, line 10 ----- 15 _____

► Go to page 1, line 10

2004 Schedule 2 Tax Rate Table		If amount on line 14 is:		The tax is:	
Over	But not over	Over	But not over		
\$ 0	\$ 3,000	\$ 8,000	\$ 15,000	\$ 320.00 plus 6.67%	of amount over \$ 8,000
3,000	5,000	15,000	25,000	786.90 plus 8.00%	of amount over 15,000
5,000	8,000	25,000	35,000	1,586.90 plus 9.33%	of amount over 25,000
		35,000	50,000	2,519.90 plus 10.67%	of amount over 35,000
		50,000		4,120.40 plus 12.00%	of amount over 50,000

Schedule 3 - Beneficiary information

Name and address of beneficiary

If additional lines are needed, attach a separate schedule

Social security
number or FEIN*

Share of North
Dakota income
(loss)

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total North Dakota income (loss) (Add all beneficiaries' shares of income or loss) -----

Schedule 4 - Credit for income tax paid to another state (Resident only)

1. Income less income distribution deduction (from Federal Form 1041, page 1, line 9 less line 18) ----- 1 _____
2. Portion of amount on line 1 reportable to the other state (See instructions) ----- 2 _____
3. Credit ratio (Divide line 2 by line 1. Round to the nearest two decimal places.
If line 2 equals line 1, enter 1.00) ----- 3 ____ . ____
4. North Dakota income tax (from page 1, line 10) ----- 4 _____
5. Multiply line 4 by line 3 ----- 5 _____
6. Amount of income tax paid to the other state (See instructions) ----- 6 _____
7. Credit for income tax paid to another state (Lesser of line 5 or line 6) Enter on page 1, line 11 ----- 7 _____

► Attach a copy of the income tax return filed with the other state

***Privacy Act Information.** In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of a social security number or federal employer identification number on this form is mandatory and is required under subsections 1 and 7 of North Dakota Century Code Section 57-38-31. A social security number or federal employer identification number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.